



Beyond Breaking Even

Another new year is upon us and we look toward the future to predict what 2003 shall bring. As golf course superintendents located in the Midwest, it is a time for some much needed R & R. Frankly, as far as I can tell, our off-season seems to be getting shorter and shorter. During this time, many of us work on our respective budgets for the upcoming year. The MAGCS is no different in that respect. The new year is a new beginning for our Association as well. The MAGCS Executive Committee, consisting of myself, Fred Behnke, Phil Zeinert and Luke Strojny, just completed ironing out this year's MAGCS budgetary process. Having been a part of this undertaking for the last couple of years, I thought things would get easier. Unfortunately, in light of these difficult economic times, such was not the case. As with the nation's economy, growth (8% increase last year) has come with a cost to our Association.

Advice from our accounting firm, which oversees the financial inner workings of our Association, suggests that an organization of our size should have a cash reserve of 20 to 25% of our total budget. We currently have approximately 10% of our total budget in cash reserves.

Although I see the increase in membership as a positive for the entire Association, it comes with some drawbacks as well. Covering additional costs related to a growing association seems to be the one battle that will never end. As a not-for-profit organization, our goal each year is to present a balanced budget. This year's budget, approved by the Board of Directors in early January, is approximately \$325,000, a 2% increase over last year. Advice from our accounting firm, which oversees the financial inner workings of our Association, suggests that an organization of our size should have a cash reserve of 20 to 25% of our total budget. We currently have approximately 10% of our total budget in cash reserves. Keeping that in mind, it is obvious that curtailing unnecessary expenditures to control costs without hindering membership services is of the utmost importance.

The other side of the expenditure coin is, of course, income. The MAGCS' largest revenue source comes from *On Course* advertising purchased by our commercial members and other vendors. The money raised from advertising, however, pays exclusively for the expenses generated in producing such an outstanding publication. Our second-largest revenue source is your dues. Approximately \$80,000 will be raised from 2003 membership dues. With *On Course* and monthly golf and education meetings essentially paying for themselves, it is amazing we accomplish as much as we do with limited revenue sources. Currently, the member services that are paid from revenues accumulated from membership dues include: the benevolence fund, Board of Directors and committee meetings, salary for our executive secretary, legal and accounting fees, postage and printing costs, Web page management, office supplies, telephone service and research contributions. This revenue also subsidizes the Kane County Cougar outing, the Fall Dinner Dance and the annual Hospitality Suite at the GCSAA International Turf Conference and Trade Show.

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Needless to say, the stretching of the dollar is something at which we have become very adept. If we are expected to accumulate a sound financial reserve fund, finding alternative revenue sources is something we will have to become adept at doing as well. There certainly are areas in the budget that can be addressed. No longer can we perceive a break-even proposition as a good thing. Here again, what we can achieve without hindering member services will be of the utmost importance.

In the meantime, it is February and time to be thinking of the GCSAA conference in Atlanta, Georgia. Once again, the MAGCS will be hosting a Hospitality Suite for our membership. And once again, we can thank the generosity of our commercial members for making this gala event a reality. This year, the spacious setting for the festivities will be located in the Marriott Marquis (GCSAA Headquarters Hotel) for two nights: Wednesday, February 12 and Thursday, February 13, from 6 to 10 p.m. The MAGCS will have much

to celebrate with our very own Bob Maibusch campaigning for GCSAA secretary/treasurer and Dudley Smith's selection as one of this year's GCSAA Distinguished Service Award recipients. So come join us, rally with Bob and his campaign, and congratulate Dudley for all his years of service to upgrading our profession. Hope to see you all there!




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